

**Amendment offered by Mr. Higgins of New York**

This amendment, offered by Mr. Higgins, enshrines in the legislation the Republicans' promise that the \$1.5 trillion reduction in the corporate tax rate proposed by the Ryan-McConnell Tax Plan will lead the average American family to receive a \$4,000 raise.

Democrats agree that too many American workers have faced long-term real wage stagnation and a persistent lack of economic opportunity. Therefore, Democrats want to ensure that the benefits of the massive corporate rate reduction contained in H.R. 1 are passed on to American workers, as promised, instead of diverted into the bank accounts of multinational corporations and their wealthy shareholders. If wages do not increase consistent with the Republican promise, as reported by the Secretary of Labor, then the corporate rate would not be allowed to go into effect.

**AMENDMENT****OFFERED BY MR. HIGGINS OF NEW YORK**

At the appropriate place, insert the following:

1 **SEC. \_\_\_\_\_. SUNSET IN THE CASE OF NO WAGE INCREASE.**

2 (a) **IN GENERAL.**—The Internal Revenue Code of  
3 1986 shall be applied and administered for taxable years  
4 beginning after the date described in subsection (b) as if  
5 section 3001 of this Act had never been enacted.

6 (b) **NO WAGE INCREASE.**—

7 (1) **IN GENERAL.**—The date described in this  
8 subsection is the date of issuance of the first report  
9 under paragraph (2) that fails to report a \$4,000 in-  
10 crease in annual real median income for individuals  
11 compared with such annual real median income re-  
12 ported in the previous report.

13 (2) **REPORT.**—Not later than December 31 of  
14 each year after 2017, the Secretary of Labor shall  
15 issue a report on the annual real median income for  
16 individuals, as reported by this United States Cen-  
17 sus Bureau.

